



राजपत्र, हिमाचल प्रदेश (असाधारण)

हिमाचल प्रदेश राज्यशासन द्वारा प्रकाशित

शिमला, शनिवार, ११ जून, १९७७/२१ ज्येष्ठ, १९९९

GOVERNMENT OF HIMACHAL PRADESH

LOCAL SELF GOVERNMENT DEPARTMENT

NOTIFICATION

Simla-171002, the 19th April, 1977

No. LSG.C(9)-18/76.—In the exercise of the powers under sub-section (8) of section 61 of the Himachal Pradesh Municipal Act, 1968 (Act No. 19 of 1968), it is hereby notified that with the previous sanction of the Governor of Himachal Pradesh, the Municipal Committee, Mandi, has revised the rates of Octroi (without refunds) as shown in columns (3) and (4) of the Schedule appended hereto in supersession of the rates specified in this department notification No. 14-8/61-LSG, dated 18th December, 1962, of articles mentioned in column No. (2) therein, imported within the limits of the Municipal Committee Mandi subject however, to the exemptions given in the list of exemptions.

The revised Octroi rates shall come into force with effect from the 1st July, 1977.

LIST OF EXEMPTIONS FROM OCTROI

(A) ARTICLES BELONGING TO GOVERNMENT

1. Necessaries (not being articles of food or drink) equipments and clothing imported by officers in command of troops or air force units for the use of their man and followers, and grain and green fodder imported for consumption by horses, mules

or other animals maintained as part of their military equipage by any person in military or air force service provided that such grain of fodder is certified by the Commanding Officer to be imported for bonafide public purposes.

2. All road making material such as timber stone ballast, coal-tar, steel bitumen, sand, cement, shingle and bricks for soling coats and coal and other fuel used in steam road rollers or for melting coal-tar imported by the Government of India, or by any local Government or by any local authority (including a Cantonment Authority or by Contractors for use on the roads maintained by the Public Works Department of Government or any local authority (including a Cantonment Authority), if accompanied at the time of import by a certificate signed by a Gazetted Officer of the Government Department or by the President Executive Officer or Secretary of the Local Authority concerned that such articles are required for road making only.

3. Arms of any sort imported by Government.

4. Articles imported by the Police Department in connection with original cases, provided that the articles are accompanied by a certificate signed by a Police Officer not below the rank of a Sub-Inspector.

5. Ammunition, military stores and other articles of public equipment pertaining to uniform including similar articles of National Volunteer Corps and equipment of Police Radio Service, provided that each consignment is certified by the Superintendent of Police of the district concerned (or in the case of N.C.C. by an officer authorised by the Provincial Commandant, N.C.C. in this behalf) to be the property of Government in the Police Department.

6. Articles imported for the purposes of Government Air Raid Precautions Measures, provided at the time of import these are accompanied by a certificate from a Gazetted Officer of the department.

7. Articles, stores and equipment used for health purposes belonging to Health Department of Government: provided that each consignment is signed by a certificate from a Medical Officer of the Health Department that it belongs to Government.

N.B.—Equipment will not include articles like office furniture and stationery.

8. Foodgrains brought from abroad (from outside India) by Government for internal distribution: provided each consignment of such foodgrains is certified by District Food Controller that it is the property of Government in the Civil Supplies Department.

9. Printed forms used in the offices of Government and local authorities provided each such consignment is accompanied by certificate from a responsible officer of the Government department or the local authority concerned.

10. Printed forms and other election material like Ballot Boxes, Ballot papers, lockes, hammers, punches and bags connected with the general elections to the Provincial and Central Legislature and Elections to Local Authorities provided at the time of import these are accompanied by certificates signed by a Gazetted officer of the department concerned to the effect that the form are the property of Government.

11. Supplies and services of the joint enterprise started by the Government of India for the vaccination of children against tuberculosis: provided at the time of import consignments are accompanied by a certificate from a responsible officer of the joint enterprise that consignment in question are the property of the said enterprise.

12. All young plants for transplantation on roadsides, imported by the Public Works Department and Local Bodies if accompanied at the time of import by a certificate from a responsible officer of the department concerned or of the local authority that the plants are meant for transplantation on roadside within Municipal Area concerned.

13. Government property accompanying Government servants on tour in connection with their official duties, provided it is certified to the satisfaction of the Octroi staff on duty.

14. Exhibits, films, publicity literature or other equipment (in use) imported for propaganda work or for instructional purposes, belonging to any department of the Central or the Provincial Government or to any semi-official concern like University, Red Cross Society, Municipality, District Board, Corporation, subject to the production of a certificate from a responsible official of the department or institution or agency concerned.

15. Railway stores and materials required for used on a railway whether in constructing, maintaining or working, the same and not removed outside the railway boundaries, but not including stores imported for purchase or consumption by railway employees or stores with which a railway co-operative store is stocked for sale to members.

16. Chemicals such as killepter Gammaxene Smoke, Killopatera and Gammaxene Dust imported by the Civil supplies Department for disinfection of foodgrains, provided at the time of import each consignment that accompanied by a certificate from a Gazetted Officer of the department as the such chemicals are the property of Government in the Civil Supplies Department.

17. All vegetable and other seeds, argicultural implements, horticultural tools, plant protection machinery and insecticide and poultry birds and eggs imported by the Department of Agriculture, provided that at the time of import the stores articles are accompanied by a certificate signed by the Assistant Botanist-Agronomist, Himachal Pradesh, P. O. Dhaula Kuan, District Sirmur, that they belong to the Agriculture Department.

18. Medical stores and the articles of equipment required for Veterinary dispensaries when imported, provide that at the time of import the stores and articles are accompanied by a certificate signed by a Veterinary Assistant Surgeon that they belong to the Government.

19. Foodgrains imported from foreign countries and indigenous foodgrains procured by the Government for internal distribution when imported: provided that each consignment of such foodgrains is certified by a gazetted officer authorised by the Director of Civil Supplies that it is the property of Government in the Civil Supplies Department.

(B) MISCELLANEOUS ARTICLES

1. Bonafide personal and household belongings of persons coming to take up their residence in a Municipality and bonafide personal luggage of travellers.

2. Chemicals used as fertilizers such as Sodium Nitrate etc. imported for agricultural purposes and certified as such by an officer of the Agriculture Department.

3. Bullion and coin.
4. Printed Books.
5. Stamps, stamp paper and petition paper.
6. Headloads of feulm grass, brushwood, losti, makol and fresh vegetable (Sag etc.).
7. Goods imported by rail and re-booked or exported without delivery having been taken or without being removed from the railway permises.
8. Goods on which Octroi amounts to less than 0.04 paise.
9. All kinds of salt.
10. Hand-woven and hand-spun cloth out of hand-spun yarn.
11. Hand-spun yarn.
12. Written examination answer-books.
13. Fresh milk and lasi.
14. Loud-speaker and its accessories imported by the Harijan Sewak Sangh for progaganda purposes against untouchability.
15. The belongings of His Highness the Raja Sahib of Mandi when imported..
- 16(a). All descriptions of cloth and fabrics woven or hand-loomed in India from hand-spun cotton, silken or woollen yarn.
- (b) All hand-spun cotton, silken or woollen yarn produced in India.
- (c) Flags, bags, hoisery, shirts and other articles made of such cloth of fabrics or yarn.
- (d) Charkhas, dhaunkis and other accessories used in the Khadi Industry.
- (e) Cotton (Rui and Kapas) and
- (f) Dye-stuffs used in dying and printing Khadi—imported by an institution which is a branch or a organisation certified by the All India-khadi and Gramudyog Commission.
17. Raw wool and pashmina wool.
18. Goods prepared by, and belonging to, the industrial, homes for refugees approved by the Rehabilitation Department, provided that the consignments are accompanied with a certificate by the President, Secretary or the Organizing Secretary of such industrial home.
19. Articles produced by and belonging to the United Council of Relief and Welfare Centres: provided that the consignments are accompanied by a certificate signed by the Secretary of the Council for Relief and Welfare, New Delhi.

20. Goods belonging to ambassadors High Commissioner, Deputy High Commissioner and other personages holding diplomatic rank with the Government of India.

21. Goods belonging to the World Health Organisation and the personal effects of the personal employed by it, provided at the time of import, such consignments are accompanied by a certificate from a responsible officer attached to the team under the organization at the consignment in question are the property of the said organisation or from a part of the personal effect of any number of the organisation.

22. Articles exported by rail from the limits of a Municipality or re-imported by rail without delivery having been taken on the production of sufficient proof by the sender or in the case of Government Department after delivery has been taken but returned to the sender if a certificate to this effect is produced from a competent authority in the department.

23. Articles of dowery accompanying the bride.

24. Articles imported in connection with the mourning ceremony.

25. In case where a Municipal Committee collects octroi for a cantonment authority as well as for itself, goods belonging to Government if accompanied at the time of by a certificate from a Gazetted Officer of the department that the goods are the property of Government and are intended for use only within the limits of the cantonment.

26. Stores imported by Indian Red Cross Society St. John Ambulance or by any registered Charitable Institution.

27. Stores consisting of Arms, Ammunition, Uniforms, or cloth for uniform intended for use by the National Cadet Corps, provided each consignment of such stores is certified by a responsible officer of the National Cadet Corps, that the property belongs to the said institution.

28. Sweets, other edibles and bhaji for immediate personal use not exceeding five kilograms in weight per person.

29. Earth and chichra leaves.

30. Charcoal to the extent of one quintal carried with the motor vehicles running on producer gaz.

31. Exercise books imported by the various co-operative society and sotes belonging to the Education Department of Himachal Pradesh for the supply of students on cheaper rates.

32. 'Nirodh' imported by the Government departments or by the private parties.

33. Agriculture seeds and fertiliser imported the Government departments or by the private parties.

34. Stores of any kind imported by the Himachal Home Guards.

35. Government food grains imported for sale in the co-operative stores.

36. Any other articles considered necessary by Municipality taking into consideration local conditions and approved by Government.

OCTROI SCHEDULE

Sr. No.	Description	Rate Per Quintal	Advalorem
1	2	3	4
		Rs. P.	Rs. P.
CLASS I—ARTICLES OF FOOD AND DRINK FOR MEN AND ANIMALS:			
1.	1. All grains, their flour and pulses including sealm Darou, rice, paddy except Suji, Maida, Rawa and Nishasta ..	1.00	—
7	2. Suji, Maida, Rewa and Nishasta, Sihul and Dhanfull ..	1.00	—
	3. Refined sugar <i>i.e.</i> , white or crystalised sugar, iciing sugar, candy, sugar loaf (Misri), sugar in tins cans, bottles boxes including sugar cubes, patasha and Makhana ..	2.00	—
	4. Sugar no otherwise specified including—		
	(a) Gur Shakar, Minja, Talauncha and sugar cane juice ..	1.00	—
	(b) All kinds of Shira ..	1.00	—
	5. Fresh fish, eggs, gamebirds, bacon ham, meat and poultry no bottled or canned ..	10.00	—
	6. Tea of all kinds including tea dust, tea leaves and tea stalks ..	—	3%
	7. Ice ..	0.20	—
	8. Ghee and butter including khoa and cream (Fresh or Tinned) ..	4.00	—
	9. Hydrogenated oils used as substitute of Ghee ..	4.00	—
	10. Vegetable Oils ..	4.00	—
	11. Betel Leaves ..	10.00	—
	12. Confectionery, sweetmeats, biscuits, coffee, tinned milk, milk powder (canned bottled or otherwise), jams, pickles, preserved fruits, honey mactoni and such groceries (including flour rice), oilman's stores and preparations of food and drink as are not otherwise scheduled ..	—	4%
	13. Desi Achar and Desi Murubba ..	5.00	—
	14. Bread (Double roti) ..	2.00	—
	15. Potatoes, sweet potatoes, gree-ginger garlic, singhara, arbi kachaloo, halwa kadu, petha, dried onions and other fresh vegetables not specified elsewhere <i>e.g.</i> Kafal, greenmaize and lingar, but including water meion, kherbuza, tommato, nashpati, umrood, aroo and ber ..	2.00	—
	16. Sugarcane turnip, raddish, Khera, Kakri tar and gajar ..	2.00	—

1	2	3	4
		Rs. P.	Rs. P.
17.	All kinds of dried fruits and dried vegetables (not scheduled elsewhere) including mushrooms, khumb, chingried and guchhies) and all kinds of nuts and their kernels except those specified elsewhere in the schedule ..	—	3%
18.	Pistachionuts or pista, kernel of almonds and akhrot-ki-giri including charmaghs ..	—	4%
19.	Groundnuts or mongphali ..	3.00	—
20.	Fresh fruits other than those specified elsewhere viz. apple, mangos and banana etc. ..	2.00	—
21.	Papar Barri, Savinyyan, starch and Phulwari ..	—	4%
22.	Articles of grocery (Karyana) not specified elsewhere ..	—	4%
23.	Seeds of vegetables, fruits, flowers and trees ..	—	—
24.	Cotton-seed, oil seeds and fodder seeds ..	1.00	—
25.	Oil cakes ..	1.00	—
26.	Bhusa, bran (chokkar), fodder including green fodder (except on head leads) ..	1.00	—
CLASS II—TOBACCO, ALCOHOLIC LIQUORS AND OTHER INTOXICANTS:			
27.	Tabacoo manufactured including tabacoo, leaves and ropes ..	—	5%
28.	Cigars, Cigarettes including Biri ..	—	5%
29.	Zarda, Snuff, Scented tabacoo ..	—	5%
30.	All kinds of country liquor ..	—	25%
31.	Foreign liquor including all kinds of beer ..	—	25%
32.	Bhang ..	—	10%
33.	Opium ..	—	10%
34.	Charas ..	—	10%
35.	All other intoxicating articles, and tabacoo manufactured not specified above ..	—	10%
CLASS III—ANIMALS FOR SALE AND CONSUMPTION:			
36.	Sheep, goats and other quadrupeds not specified elsewhere ..	—	1.00 each.
37.	Horned cattle, camels, horses and cows ..	—	1.00 each.
CLASS IV—COMMERCIAL HEAVY CHEMICALS, CHEMICALS, MEDICINE, DRUGS, SPICE, FUMS AND INSENSSES			
38.	Heavy commercial chemicals like soda caustic, Soda Potash, Napathalenceballs, acids, bleaching powder, carbonate, bicarbonate of Ammonia, Calcium, Zinc, Magnesium chloride and soda silicate, Disinfectants like Phenyle, Cresol, Isol, etc. ..	—	4%
39.	Salt petre, Crude sulphur and other ores of chemicals not specified elsewhere ..	—	4%
40.	All kinds of chemicals, Allopathic and Homeopathic medicines and drugs, including essences, tinctures and other medicinal preparations not otherwise specified Oxygen gas excluding the cost of cylinders ..	—	2%

1	2	3	4
		Rs. P.	Rs. P.
41.	Unani and Ayurvedic medicines and drugs not otherwise specified including Harmalam Dhup, Agarbati, Iban and similar herbs, roots, leaves, flowers and seed used as incense ..	—	4%
42.	All kinds of spices except those specified below ..	—	4%
	Anardana, Imbli and Haldi ..	4.00	—
43.	All kinds of gums ..	—	4%

CLASS V—TEXTILES AND MANUFACTURED ARTICLES:

44.	Kappas (raw cotton) ..	10.00	—
45.	Cinned Cotton ..	10.00	—
46.	Animal hair ..	—	3%
47.	Cotton and woollen yarn or thread whether twisted or otherwise ..	—	3%
48.	Knitting wool ..	—	3%
49.	Silk yarn or thread and chamki mercerized cotton yarn ..	—	3%
50.	Silk and artificial silk piece goods velvets and woollen piecegoods ..	—	3%
51.	Cotton and linens piecegoods including Niwar ..	—	3%
52.	Haberoashery, drapry, hosiery, including furs, bootlaces, hats, carpets, blankets and ready made clothes except those specified elsewhere ..	—	3%
53.	Munjloos, jute, coir, pathadib and other fibres and articles made thereof including cotton waste, gunny-bags, tats, hessian cloth and articles made thereof ..	—	3%
54.	Canvas, tents, tarpenlins, book-binding clothes, tracing cloth tonga and motor head cloth ..	—	3%
55.	Condemned and old clothes made of lines, cotton or wool, blankets, tarpenlins, ground sheets, durries, tents, choldaries, canvas bags, boots, saddlery and similary condemned military equipment not in good condition and leather sorap ..	—	3%
56.	Gold and Silver lace, wire and thread, gota, kanari-lamiasilma sitara (immitation or real), kalabtum, Kaitun ..	—	4%

CLASS VI ARTICLES OF GENERAL MERCHANDISE, TOILETS, PERFUMERY, LIGHTING AND WASHING:

57.	Articles of toilets and perfumery including knife, lock and umbrella ..	—	4%
58.	Articles of general merchandise including knife, lock and umbrella ..	—	4%
59.	Articles of lighting and heating (except electric goods) and their accesseries including lamps, stores, candles and wax ..	—	4%

1	2	3	4
		Rs. P.	Rs. P.
60.	Matches ..	—	3%
61.	Sajji soap nuts, retha and kishta ..	4.00	—
62.	Other washing soap including sodium bicarbonate and other saline substances used in washing clothes, floors and tensils ..	5.00	—
63.	Carbide of calcium ..	—	4%
CLASS VII—SCIENTIFIC APPARATUS, JEWELLERY AND INSTRUMENTS OF MUSIC AND AMUSEMENT:		—	—
64.	All kinds of apparatus instruments and equipments used in photography except in Cinema photographic Films ..	—	4%
65.	Cinematographic Films ..	—	10.00 each.
66.	All kinds of scientific, mathematical, optical, surgical and dentistry, instruments and equipments including telephonic, telegraphic and televisual apparatus and goods ..	—	4%
67.	Jewellery of all kinds of gold, silver, precious stones, imitation jewellery, Mica ..	—	4%
68.	Watches, watch-chains and spare parts thereof including clocks and their parts ..	—	4%
69.	All musical instruments including radio sets ..	—	4%
CLASS VIII—ELECTRIC GOODS:			
70.	All kinds of electric goods not specified elsewhere in the schedule such as refrigerator, electric fan, heater and iron including their spare parts, wire plugs, blub, switch, metre, holder, shade, cables both insulated or otherwise earthen and votary convertors control gears and their parts ..	—	4%
71.	Electric casing and capping including blocks and gutties ..	—	4%
CLASS IX—SPORTS, GAMES AND TOYS:			
72.	Articles used for sports and games both but door indoor and toys of all kinds ..	—	4%
73.	All kinds of stationery such as ink, pen, fountain, rubber, eraser, bottle gum, pin, tag, laces, paper punch, clip, file board, nib, pencil, note paper, envelope, rubber or steel stamp, stamp, stand, ink pot, blotting paper, slate, takhti, copy book, note book, diary, register, bahies, forms except those exempted Type writers, duplicating machines, accessories and spare parts thereof ..	—	4%
74.	All kinds of blank paper ..	—	4%
75.	Waste paper, paste, mill board and straw board ..	—	4%
CLASS IX—LEATHER, RUBBER CANVAS AND ARTICLES MADE THEREOF			
76.	Raw hides, skins, flashings natural bones and natural guts ..	—	4%

1	2	3	4
		Rs. P.	Rs. P.
77.	Dressed hides and manufactured leather ..	—	4%
78.	Saddlery, boots, shoes, leather clothes and other articles made of leather, fur, cark, canvas and skins of animals fit for use as mats or rugs ..	—	4%
79.	All kinds of articles made of rubber, including tyre and tubes used in all vehicles ..	—	4%
80.	Old and unserviceable rubber goods and scrap ..	—	4%
81.	Rubber solution ..	—	4%
CLASS XII—METALS AND ARTICLES MADE OF METALS EXCEPT ARTICLES UNDER CLASS XIII:			
82.	Iron, Iron sheets, galvanized iron sheets, bars, pipes, girders, rails round iron, angles and tees ..	—	4%
83.	Sheets, bars and scraps of all other metals like brass, copper, bronze, zinc, lead, tin and german silver and articles made thereof ..	—	4%
84.	Iron scrap, iron slag, iron dust and metallic ores not otherwise specified ..	—	4%
85.	Scraps of all metals other than of iron including broken utensils ..	—	4%
86.	Wire and wire ropes ..	—	4%
87.	Articles made of iron or galvanized iron lose pipes, pots and pans, bath tubs, buckets, trunks, suit-cases etc. ..	—	4%
88.	Articles and utensils made of other metals exclusively or of alloys including moradabadi and aluminum waves, german silver waves and EPNS waves ..	—	4%
CLASS XIV—MACHINERY:			
89.	All kinds of machinery including agricultural, industrial and other kinds machinery not specified elsewhere, and their spare parts ..	—	4%
90.	Vehicles:—		
	(a) New-Tractors ..	—	100 each
	(b) New motor cars, lorries, trucks and all kinds of transport vehicles including mini-bus ..	—	100 each
	(c) New Motor Cycle without side car ..	—	10 each
	(d) New Motor Cycle with side car ..	—	10 each
	(e) New cycle new tricycles, new preambulators, New Cycle Rickshaws and spare parts of all vehicles ..	—	4%
	(f) New Tonga, New gadda, New Thela ..	—	6 each
	(g) New Hand car ..	—	4%
	(h) Spare parts of Gadda's, Thelas etc. like wheels and other accessories ..	—	4%
91.	Tools and other accessories of all kinds like hammers, sand files, screws, phana, saws, iron nuts, pipes and paper, rivets, washers, plass, wrench, nails etc. ..	—	4%

1	2	3	4
		Rs. P.	Rs. P.
CLASS XIV—MINERAL AND LUBRICATING OILS:			
92.	Petrol	.. 0.02 per litre	—
93.	Kerosene Oil	.. 0.02 per litre	—
94.	Libricating oil	.. —	4%
95.	Diesel oil	.. 0.02 per litre	—
96.	Crude oil, greese and fuel oils	.. —	4%
97.	All other mineral oils not specified above	.. —	4%
CLASS (XV)—ARTICLES USED FOR CONSTRUCTION BUILDING, BUILDING FITTINGS AND FURNITURE, MASONARY WORK AND EQUIPMENT:			
98.	Sundries bricks	.. —	5.00 per truck
99.	Burnt bricks	.. —	5.00 per turck
100.	Geri, lima, multani mitti, Chalk and articles of stones not specified elsewhere	.. —	4%
101.	Road and floor slates	.. —	0.05 per hundred.
102.	Rough stone and rough mill stone	.. —	3.00 per truck
103.	Cement, Harmunji, and Ramraj	.. 1.00	—
104.	Kharia matti, coke cinder (Kalikeri) lime nodule (Kandar) Bajrimand river sand including ores and mineral white and red sand	.. —	5.00 per truck
105.	Chelms, kanalies and all kinds of unglazed country earthern wave	.. 1.00	—
106.	Nilab	.. 0.10	—
107.	Glazed tiles for wall and floors	.. —	3%
108.	Marble and articles made thereof marble chips and marble dust	.. —	3%
109.	Sanitary fittings whether made of stone-ware porcelain metal bricks, etc., including pipes for sanitary fittings	.. —	4%
110.	Wooden sleepers, logs, wooden-planks timber including lathies, tallies and condemned railway sleepers	.. 1.00	—
111.	Sarkanda, sekies, bamboos and other wooden articles	.. —	4%
112.	Plywood sheets, windowpanes and glass sheets of all kinds	.. —	4%
113.	Superior furniture like table, chair, side rack table rack, book shelf, sofa set, tea poy, almiraha, hat ruck, palvng, wooden try wooden box drawer, cradle, dressing table, curtain hanger, coat hanger, picture, frames and frame wood etc.	.. —	4%
114.	Orindary furniture like charpai, takhtposh, desk, bench, blackboard, stool, wooden article of kitchen equipment matting	.. —	4%
115.	All kinds of furniture made wholly of cane or other such material like pathas, ropes munj, etc.	.. —	4%

1	2	3	4
		Rs. P.	Rs. P.
116. (a) Cane for seating chairs, khas, belting, wooden packing cases, baskets ..		—	2%
(b) Paints and varnishes: Varnishes, paints, turpentine, glum polish, dry colours, other material used in distempering and polishing except those scheduled elsewhere ..		—	4%
117. Methylated spirit ..		—	10%
118. Rosin and Resin ..		—	4%
CLASS XVI—FUEL:			
119. Fuel wood, cow dung (upla) sawdust, charcoal, soft-coke and its dust steam coal and its dust, hard coke, slack coal and brush wood ..		0.50	—
CLASS XVII—MISCELLANEOUS:			
120. Dyes, colours including natural Indigo, majith, maju, hirakasis lack shoe polish and sealing wax ..		—	4%
121. Kikar Bark ..		0.50	—
122. Empty bottles, tins drums and barrels ..		—	4%
123. Crockery glassware and cutlery except otherwise scheduled elsewhere ..		—	4%
124. Desi glass bangles, enamali ware, feeding bottles for infants and china ware ..		—	4%
125. Rags ..		5.00	—
126. Tarcoal ..		1.00	—
127. Firearms and arms ..		—	4%
128. Ammunition, gunpowder, blasting powder and fire works ..		—	4%
129. All other articles not otherwise exempted and not chargeable under any other head ..		—	4%

By order,
S. K. CHAUHAN,
Secretary.